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►**B**

COUNCIL IMPLEMENTING DECISION (EU) 2017/1855

of 10 October 2017

authorising Romania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

(OJ L 265, 14.10.2017, p. 19)

Amended by:

		Official Journal		
		No	page	date
►**M1**	Council Implementing Decision (EU) 2020/1260 of 4 September 2020	L 296	1	10.9.2020

▼B

COUNCIL IMPLEMENTING DECISION (EU) 2017/1855

of 10 October 2017

authorising Romania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax

Article 1

By way of derogation from point 18 of Article 287 of Directive 2006/112/EC, Romania is authorised to exempt from VAT taxable persons whose annual turnover is no higher than the equivalent in national currency of EUR 88 500 at the conversion rate on the day of its accession.

Article 2

This Decision shall take effect on the date of its notification.

▼M1

This Decision shall apply from 1 January 2018 until 31 December 2024.

▼B

Article 3

This Decision is addressed to Romania.